# 1040 BUSINESS RULE UPDATES FOR TAX YEAR 2009

## This document lists all updates to 1040 business rules version 2009v4.1

## 04/03/2010 UPDATES

| Rule Number | Rule Text | Error Category | Severity | Change to TY2009v4.1 |
|---|---|---|---|---|
| F1040-034 | **Form 1040, Line 61 'WithholdingTaxAmt' must be equal to the sum of the following: [ 'WithholdingAmt' for which 'WithholdingCd' has the value 'FORM 1099' or 'SCH K-1' in 'OtherWithholdingStatement' attached to Form 1040, Line 61 ] , all of the Forms W-2, Line 2, 'WithholdingAmt'. When evaluating this a tolerance of $5.00 is allowed.** | Math Error | Reject | Verbiage Change |
| F1040-048 | **If Schedule A (Form 1040) is not present in the return and Form 1040, Line 40a 'TotalItemizedOrStandardDedAmt' equals one of the following amounts: (6800, 7100, 7900, 8500, 9750, 11150, 12500, 13600, 14700, 15800) and 'modifiedStandardDeductionInd' has the value 'X', then one of the checkboxes on Line 39a must be checked.** | Missing Data | Reject | Disabled |
| F1040-071 | **Form 1040, Line 61 'WithholdingTaxAmt' must be less than or equal to the sum of the following lines: Line 7 'WagesSalariesAndTipsAmt', Line 8a 'TaxableInterestAmt', Line 9a 'OrdinaryDividendsAmt', [the larger of Line 15a 'IRADistributionsAmt' or Line 15b 'TaxableIRAAmt' or the amount from Line 15a if the same], [the larger of Line 16a 'PensionsAnnuitiesAmt' or Line 16b 'TotalTaxablePensionsAmt' or the amount from Line 16a if the same], Line 19 'UnemploymentCompAmt', Line 20a 'SocSecBnftAmt', [all occurrences of 'OtherIncomeAmt' in 'OtherIncomeTypeStatement' attached to Line 21] and [all occurrences of Schedule C, Line 1 'GrossReceiptsOrSalesAmt'] unless [any of the following lines has a value greater than zero: Line 13 'CapitalGainLossAmt', Line 17 'RentalRealESTAmt'] or Combat Pay has been excluded from wages.** | Incorrect Data | Reject | Verbiage Change |
| F1040-093 | **If 'PrimaryDateOfDeath' has a value, then the year of 'PrimaryDateOfDeath' must be equal to the tax year of the return.** | Incorrect Data | Reject | Disabled |
| F1040-095 | **If 'SpouseDateOfDeath' has a value, then the year of 'SpouseDateOfDeath' must be equal to the tax year of the return.** | Incorrect Data | Reject | Disabled |
| F1040-127 | **If 'FECRecord' is present in the return, then in 'WagesNotShownSchedule' attached to Form 1040, Line 7, there must be at least one 'WagesLit' having the value 'FEC', with corresponding 'WagesAmt' greater than zero.** | Incorrect Data | Reject | Disabled |
| F1040-137 | **If Form 1040, checkbox 'CommPropStateRetInd' is checked, then Line 3 checkbox "Married filing separately" must be checked (element 'IndividualReturnFilingStatusCd' has the value 3) and (Allocation Record must be present in the return) and (State Code of the Filer's address in the Return Header must be one of the following: "AZ", "CA", "ID", "LA", "NM", "TX", "WA" or "WI").** | Missing Data | Reject | Disabled |

| F1040-138 | If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and (Allocation Record is present in the return) and (State Code of the Filer's address  in the Return Header has one of the following values ( "AZ", "CA", "ID", "LA", "NM", "TX", "WA" or "WI"), then Form 1040, checkbox 'CommPropStateRetInd' must be checked. | Missing Data | Reject | Disabled |
|---|---|---|---|---|
| F1040-144 | If Form 1040 'PowerOfAttorneySignedBy' checkbox is checked, then neither 'SurvivingSpouseInd' nor 'PersonalRepresentativeInd' can be present in the return. | Incorrect Data | Reject | Verbiage Change |
| F1040-168 | If Form 8888 is present in the return, then the following fields on Form 1040 must not be present: Line 73b 'RoutingTransitNumber', Line 73c 'BankAccountInd', and Line 73d 'DepositorAccountNumber'. | Incorrect Data | Reject | New |